

SECOND REGULAR SESSION
[TRULY AGREED TO AND FINALLY PASSED]
SENATE COMMITTEE SUBSTITUTE FOR

SENATE BILL NO. 1060

93RD GENERAL ASSEMBLY

2006

5035S.03T

AN ACT

To repeal sections 143.1004 and 143.1005, RSMo, and to enact in lieu thereof two new sections relating to contribution designations for certain funds on state income tax return forms.

Be it enacted by the General Assembly of the State of Missouri, as follows:

Section A. Sections 143.1004 and 143.1005, RSMo, are repealed and two
2 new sections enacted in lieu thereof, to be known as sections 143.1004 and
3 143.1005, to read as follows:

143.1004. 1. In each taxable year beginning on or after January 1, 2005,
2 each individual or corporation entitled to a tax refund in an amount sufficient to
3 make a designation under this section may designate that one dollar or any
4 amount in excess of one dollar on a single return, and two dollars or any amount
5 in excess of two dollars on a combined return, of the refund due be credited to the
6 Missouri military family relief fund. **The contribution designation**
7 **authorized by this section shall be clearly and unambiguously printed**
8 **on the first page of each income tax return form provided by this state.**
9 If any individual or corporation that is not entitled to a tax refund in an amount
10 sufficient to make a designation under this section wishes to make a contribution
11 to the Missouri military family relief fund, such individual or corporation may,
12 by separate check, draft, or other negotiable instrument, send in with the
13 payment of taxes, or may send in separately, that amount, clearly designated for
14 the Missouri military family relief fund, the individual or corporation wishes to

EXPLANATION—Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.

15 contribute. The department of revenue shall deposit such amount to the Missouri
16 military family relief fund as provided in subsection 2 of this section.

17 2. The director of revenue shall deposit at least monthly all contributions
18 designated by individuals under this section to the state treasurer for deposit to
19 the Missouri military family relief fund. The fund shall be administered by a
20 command sergeants major of the Missouri national guard, a command sergeants
21 major of a reserve component or its equivalent, and a representative of the
22 Missouri veterans commission.

23 3. The director of revenue shall deposit at least monthly all contributions
24 designated by the corporations under this section, less an amount sufficient to
25 cover the cost of collection, handling, and administration by the department of
26 revenue during fiscal year 2006, to the Missouri military family relief fund, not
27 to exceed seventy thousand dollars.

28 4. A contribution designated under this section shall only be deposited in
29 the Missouri military family relief fund after all other claims against the refund
30 from which such contribution is to be made have been satisfied.

31 5. Moneys deposited in the Missouri military family relief fund shall be
32 distributed by the adjutant general in accordance with the provisions of sections
33 41.216 and 41.218, RSMo.

34 6. The state treasurer shall invest moneys in the fund in the same
35 manner as other funds are invested. Any interest and moneys earned on such
36 investments shall be credited to the fund.

37 7. Pursuant to section 23.253, RSMo, of the Missouri sunset act:

38 (1) The provisions of the new program authorized under this section shall
39 automatically sunset six years after August 28, 2005, unless reauthorized by an
40 act of the general assembly; and

41 (2) If such program is reauthorized, the program authorized under this
42 section shall automatically sunset twelve years after the effective date of the
43 reauthorization of this section; and

44 (3) This section shall terminate on December thirty-first of the calendar
45 year immediately following the calendar year in which the program authorized
46 under this section is sunset.

143.1005. 1. For all tax years beginning on or after January 1, 2004, each
2 individual or corporation entitled to a tax refund in an amount sufficient to make
3 an irrevocable designation under this section may designate that an amount not
4 less than one dollar but not more than two hundred dollars, on a single or a

5 combined return, of the refund due be credited to the American Cancer Society,
6 Heartland Division, Inc., fund, the ALS Lou Gehrig's Disease fund, the American
7 Lung Association of Missouri fund, the Muscular Dystrophy Association fund, the
8 Arthritis Foundation fund, the American Diabetes Association Gateway Area
9 fund, the American Heart Association fund, the March of Dimes fund, or the
10 National Multiple Sclerosis Society fund established in this section. The director
11 of revenue shall establish a method that allows the contribution designations
12 authorized by this section [and the contribution designation authorized in section
13 143.1020] to be combined into two contribution designation boxes clearly and
14 unambiguously printed on the first page of each income tax return form provided
15 by this state. The method may allow for a separate instruction list for the tax
16 return that lists each authorized contribution designation together with the
17 designation provided in section 143.1020. Any organization to be listed on the
18 income tax return form under this section shall have qualified as a 501(c)(3)
19 organization as defined by the Internal Revenue Code of 1986, as amended, for
20 at least five years, shall be a statewide organization, shall have the cure of a
21 chronic illness as its primary purpose, and shall submit to the director of revenue
22 an application fee of one thousand dollars, and the fee shall be deposited in the
23 designated fund. If any individual or corporation which is not entitled to a tax
24 refund in an amount sufficient to make a designation under this section wishes
25 to make an irrevocable contribution to the funds established in this section, such
26 individual or corporation may, by separate check, draft, or other negotiable
27 instrument, send in with the payment of taxes, or may send in separately, that
28 amount, clearly designated for which funds the individual or corporation wishes
29 to contribute, and the department of revenue shall forward such amount to the
30 state treasurer for deposit to the designated funds as provided in this section.

31 2. Moneys accruing to and deposited in the designated funds shall not be
32 part of total state revenues as defined in sections 17 and 18, article X,
33 Constitution of Missouri, and the expenditure of such revenues shall not be an
34 expense of state government under section 20, article X, Constitution of Missouri.

35 3. The director of revenue shall transfer at least monthly all contributions
36 designated by individuals under this section to the state treasurer for deposit to
37 the designated funds.

38 4. The director of revenue shall transfer at least monthly all contributions
39 designated by corporations under this section, less one percent of the amount in
40 each fund at the time of the transfer for the cost of collection and handling by the

41 department of revenue, to be deposited in the state's general revenue fund, to the
42 state treasurer for deposit to the designated funds. The amount transferred
43 annually to the department of revenue for the cost of collection and handling
44 shall not exceed one hundred thousand dollars.

45 5. A contribution designated under this section shall only be transferred
46 and deposited in the designated funds after all other claims against the refund
47 from which such contribution is to be made have been satisfied.

48 6. (1) There is hereby created in the state treasury the "American Cancer
49 Society, Heartland Division, Inc., Fund", which shall consist of money collected
50 under this section. The state treasurer shall be custodian of the fund and shall
51 approve disbursements from the fund in accordance with this section and sections
52 30.170 and 30.180, RSMo.

53 (2) There is hereby created in the state treasury the "ALS Lou Gehrig's
54 Disease Fund", which shall consist of money collected under this section. The
55 state treasurer shall be custodian of the fund and shall approve disbursements
56 from the fund in accordance with this section and sections 30.170 and 30.180,
57 RSMo.

58 (3) There is hereby created in the state treasury the "American Lung
59 Association of Missouri Fund", which shall consist of money collected under this
60 section. The state treasurer shall be custodian of the fund and shall approve
61 disbursements from the fund in accordance with this section and sections 30.170
62 and 30.180, RSMo.

63 (4) There is hereby created in the state treasury the "Muscular Dystrophy
64 Association Fund", which shall consist of money collected under this section. The
65 state treasurer shall be custodian of the fund and shall approve disbursements
66 from the fund in accordance with this section and sections 30.170 and 30.180,
67 RSMo.

68 (5) There is hereby created in the state treasury the "Arthritis Foundation
69 Fund", which shall consist of money collected under this section. The state
70 treasurer shall be custodian of the fund and shall approve disbursements from
71 the fund in accordance with this section and sections 30.170 and 30.180, RSMo.

72 (6) There is hereby created in the state treasury the "National Multiple
73 Sclerosis Society Fund", which shall consist of money collected under this
74 section. The state treasurer shall be custodian of the fund and shall approve
75 disbursements from the fund in accordance with this section and sections 30.170
76 and 30.180, RSMo.

77 (7) There is hereby created in the state treasury the "American Diabetes
78 Association Gateway Area Fund", which shall consist of money collected under
79 this section. The state treasurer shall be custodian of the fund and shall approve
80 disbursements from the fund in accordance with this section and sections 30.170
81 and 30.180, RSMo.

82 (8) There is hereby created in the state treasury the "American Heart
83 Association Fund", which shall consist of money collected under this section. The
84 state treasurer shall be custodian of the fund and shall approve disbursements
85 from the fund in accordance with this section and sections 30.170 and 30.180,
86 RSMo.

87 (9) There is hereby created in the state treasury the "March of Dimes
88 Fund", which shall consist of money collected under this section. The state
89 treasurer shall be custodian of the fund and shall approve disbursements from
90 the fund in accordance with this section and sections 30.170 and 30.180, RSMo.

91 7. All moneys collected, transferred, and disbursed under this section
92 shall stand appropriated, and any moneys remaining in the funds established in
93 this section at the end of the biennium shall not revert to the credit of the general
94 revenue fund.

95 8. The state treasurer shall invest moneys in the funds established in this
96 section in the same manner as other funds are invested. Any interest and
97 moneys earned on such investments shall be credited to the funds.

98 9. The director of the department of revenue shall establish a procedure
99 by which the moneys deposited in the funds shall be distributed semiannually to
100 the American Cancer Society, Heartland Division, Inc., the Amyotrophic Lateral
101 Sclerosis Association, and the American Lung Association of Missouri, the
102 Muscular Dystrophy Association, the Arthritis Foundation, the American
103 Diabetes Association Gateway Area, the National Multiple Sclerosis Society, the
104 American Heart Association, and the March of Dimes.

105 10. Any organization receiving moneys under this section shall expend
106 such moneys solely for the support of residents of this state.

107 11. Any organization receiving funds under this section shall report to the
108 director of revenue annually, on forms prescribed by the director, detailing how
109 the funds were expended. The director shall compile such information and
110 provide a report to the general assembly in each year such expenditures are
111 made.

112 12. The director of revenue is authorized to promulgate rules and

113 regulations necessary to administer and enforce this section. Any rule or portion
114 of a rule, as that term is defined in section 536.010, RSMo, that is created under
115 the authority delegated in this section shall become effective only if it complies
116 with and is subject to all of the provisions of chapter 536, RSMo, and, if
117 applicable, section 536.028, RSMo. This section and chapter 536, RSMo, are
118 nonseverable and if any of the powers vested with the general assembly pursuant
119 to chapter 536, RSMo, to review, to delay the effective date, or to disapprove and
120 annul a rule are subsequently held unconstitutional, then the grant of
121 rulemaking authority and any rule proposed or adopted after August 28, 2004,
122 shall be invalid and void.

123 13. If an organization that has the cure of sickle cell anemia as its
124 primary purpose is formed that meets the requirements of this section, such
125 organization shall be included on the income tax form in accordance with the
126 provisions of this section and there shall be created in the state treasury a fund
127 with the name of the organization. The fund shall consist of money collected
128 under this section. The state treasurer shall be custodian of the fund and shall
129 approve disbursements from the fund in accordance with this section and sections
130 30.170 and 30.180, RSMo.

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